

California Franchise Tax Board

STATE OF CALIFORNIA TAX AUDITOR, FRANCHISE TAX BOARD

OPEN STATEWIDE

FRANCHISE TAX BOARD
PO Box 550
Sacramento CA 95812-0550
ATTN: Exam Section, (916) 845-3608
Website: www.ftb.ca.gov
TDD is **Telecommunications Device for the Deaf.**
California Relay Service
From TDD phone (800) 735-2929
From Voice phone (800) 735-2922

Applicants should be aware that prior to employment with the Franchise Tax Board a background investigation will be conducted. The investigation will consist of completion of a questionnaire, fingerprinting, and inquiry to Department of Justice to disclose criminal records. Employment offers will be made prior to completion of the questionnaire. A commitment to hire will **not** be considered final until the background information has been reviewed and approved by the department.

Test dates are set by the Franchise Tax Board. Testing is considered continuous as dates can be set at any time and the eligible list is merged.

HOW TO APPLY

Applications are available and can be filed:

In Person:

Franchise Tax Board
9646 Butterfield Way
Exam Section, Room 1024B
Sacramento, CA 95827

By Mail:

Franchise Tax Board
ATTN: Exam Section
PO Box 550
Sacramento, CA 95812-0550

APPLICATIONS MUST CONTAIN ORIGINAL SIGNATURES
SUBMIT APPLICATIONS ONLY TO THE ADDRESS INDICATED ABOVE.

CUT-OFF DATE: March 15

Applications (Form 678) must be **POSTMARKED** no later than the cut-off date. Applications postmarked, personally delivered or received via interoffice mail after the cut-off date will be held until the next exam. If you have a disability and need special testing arrangements, mark the appropriate box in Part 2 of the "Application for Examination." You will be contacted to make specific arrangements.

NOTE: Accepted applicants are required to bring either a photo identification card or two forms of signed identification to each phase of the examination.

College campus recruitment will be conducted during the fall and spring semesters.

QUALIFICATIONS APPRAISAL INTERVIEW

It is anticipated that interviews will be held during May/June.

SALARY RANGES:
A \$2764 - \$3361
B \$3418 - \$4155

Range A: This range shall apply to individuals who do not meet the criteria for payment at Range B.

Range B: This range shall apply to individuals who have satisfactorily completed either:

1. One year of experience in the California state service performing professional accounting or auditing duties at a level equivalent to Tax Auditor, Franchise Tax Board, Range A, and completion of the educational requirements described below; or
2. One year of experience performing the duties of the class of Accountant I, and completion of the educational requirements described below; or
3. Two years of experience outside of California state service performing increasingly responsible professional tax accounting or auditing experience equivalent to a Tax Auditor, Franchise Tax Board; and completion of the educational requirements described below.

Education:

1. Equivalent to graduation from college, with a specialization in accounting; or
2. Completion of a prescribed professional accounting curriculum given by a resident or correspondence school of

accountancy, including courses in elementary and advanced accounting, auditing, cost accounting, and business law; or

3. Completion of 19 semester units, 16 semester units of which shall be professional accounting courses given by a collegiate-grade residence institution including courses in elementary and intermediate or advance accounting, auditing, and cost accounting; and three semester units of business law.

ELIGIBLE LIST INFORMATION

A departmental open eligible list will be established for the Franchise Tax Board. Names of successful competitors are merged onto the list in order of final scores, regardless of date. A competitor may only test once in a 12-months period. Eligibility expires after 12 months; competitors may then retest to reestablish eligibility.

REQUIREMENTS FOR ADMITTANCE TO THE EXAMINATION

Note: All applicants must meet the entrance requirements for this examination by the final filing date.

Education:

Applications must contain the following information on all accounting, auditing, business law and related courses completed including: title, number of semester or quarter credits granted, name of institution and completion date.

Either I

Equivalent to graduation from college, with specialization in accounting. (Registration as a senior student in a recognized institution will admit applicants to the examination, but they must produce evidence of successful completion of the curriculum and the prescribed courses before they may be considered eligible for appointment.)

Or II

Completion of a prescribed professional accounting curriculum given by a residence or correspondence school of accountancy including courses in elementary and advanced accounting, auditing, cost accounting, and business law;

Or III

Completion of the equivalent of 19 semester units of course work, 16 units of which shall be professional accounting courses given by a collegiate-grade residence institution including courses in elementary and advanced accounting, auditing, and cost accounting; and three semester units of business law. (Persons who will complete course work requirements outlined under Patterns II and III above during the current quarter or semester will be admitted to the examination but they must produce evidence of successful completion of the curriculum and the prescribed courses before they may be considered eligible for appointment.)

THE POSITION

This is the recruiting/training and journey level in this series. Under close supervision, incumbents learn all phases of tax audit work, and either; (1) conduct the least-to-moderately difficult audits or assist in the more difficult audits to determine tax liability under the provisions of California's Personal Income Tax and Bank and corporation Tax Laws; or (2) perform audit-related functions in central office.

It is an objective of the state of California to achieve a drug-free state work place. Any applicant for state employment will be expected to behave in accordance with this objective because the use of illegal drugs is inconsistent with the law of the state, the rules governing civil service and the special trust placed in public servants.

SEE REVERSE SIDE FOR ADDITIONAL INFORMATION

TAX AUDITOR

EXAMINATION INFORMATION

This examination will consist of a qualifications appraisal interview. The interview will include a number of predetermine job-related questions. In order to obtain a position on the eligible list, a minimum rating of 70.00% must be attained in the interview.

Qualifications Appraisal – Weighted 100%

In addition to evaluating the competitor's relative abilities as demonstrated by quality and breadth of experience, emphasis in the examining interview will be on measuring competitively, relative to job demands, each competitor's knowledge and abilities as shown under "Scope." Competitors should be prepared to answer questions relating to that area.

COMPETITORS WHO DO NOT APPEAR FOR THE INTERVIEW WILL BE DISQUALIFIED.

Scope:

Knowledge of:

1. General auditing and accounting principles and procedures.
2. Business law.

Ability to:

1. Apply the general accounting and auditing principles and procedures.
2. Conduct audits or financial examinations of taxpayer's accounts and records.
3. Meet with and obtain the cooperation of individuals, or representatives of organizations, subject to tax or regulation.
4. Create and maintain an atmosphere of good will in beginning and completing an audit and disclosing findings critical in nature or indicating additional tax liability.
5. Analyze data and draw sound conclusions.

6. Analyze situations accurately and take effective action.
7. Prepare clear, complete and concise reports.
8. Communicate effectively.

RECOMPETITION RESTRICTIONS

1. Unsuccessful competitors who wish to re-compete must observe the following waiting periods: Qualification Appraisal Interview – At least 12 months must elapse from date of interview before reapplying with that department. Competitors are not restricted from interviewing with other departments during the testing period.
2. Successful competitors will establish list eligibility for 12 months and are restricted during their 12-months eligibility period from re-competing with the department with which eligibility is established. Competitors are not restricted from interviewing with other departments during the testing period.

Note: Examinations administered by the State Personnel Board and by each department with decentralized testing are separate examinations. The re-competition restrictions apply to each individual examination. Competitors need not wait for the following testing period to compete in examinations with departments who have decentralized testing. Competitors may compete in no more than one Auditor I/Tax Auditor examination for each department during the waiting period.

Veteran's preference credit will be added to the final score of all competitors who are successful in this examination and who qualify for, and have requested these points. Due to changes in the law, which were effective January 1, 1996, veterans who have achieved permanent civil service status are not eligible to receive veterans' credits.

Career credits will not be granted in this examination.

GENERAL INFORMATION

It is the candidate's responsibility to contact the Franchise Tax Board, Exam Section, (916) 845-3608, three days prior to the written test date if he/she has not received his/her notice.

For an examination without a written feature it is the candidate's responsibility to contact the Franchise Tax Board, Exam Section, (916) 845-3608, three weeks after the final filing date if he/she has not received a progress notice.

If a candidate's notice of oral interview or performance test fails to reach him/her prior to the day of the interview or performance test due to a verified postal error, he/she will be rescheduled upon written request.

Applications are available at the Franchise Tax Board, local offices of the Employment Development Department and the State Personnel Board office.

If you meet the requirements stated on the reverse, you may take this examination, which is competitive. Possession of the entrance requirement does not assure a place on the eligible list. Your performance in the examination described on the other side of this bulletin will be compared with the performance of the others who take this test, and all candidates who pass will be ranked according to their scores.

The Franchise Tax Board reserves the right to revise the examination plan to better meet the needs of the service if the circumstances under which this examination was planned change. Such revision will be in accordance with civil service laws and rules and all competitors will be notified.

Examination Locations: When a written test is part of the examination, it will be given in such places in California as the number of candidates and conditions warrant. Ordinarily, oral interviews are scheduled in Sacramento, San Francisco, and Los Angeles. However, locations of interviews may be limited or extended as conditions warrant.

Eligible Lists: Eligible lists established by competitive examination, regardless of date, must be used in the following order: 1) subdivisional promotional, 2) departmental promotional, 3) multidepartmental promotional, 4) servicewide promotional, 5) departmental open, 6) open. When there are two lists of the same kind, the older must be used first. Eligible lists will expire in from one to four years unless otherwise stated on this bulletin.

General Qualifications: Candidates must possess essential personal qualifications including integrity, initiative, dependability, good judgment, and ability to work cooperatively with others; and a state of health consistent with the ability to perform the assigned duties of the class. A medical examination may be required. In open examinations, an investigation may be made of employment records and personal history and fingerprinting may be required.

Interview Scope: If an interview is conducted, in addition to the scope described on the other side of this bulletin, the panel will consider education, experience, personal development, personal traits, and fitness. In appraising experience, more weight will be given to the breadth and recency of pertinent experience and evidence of the candidate's ability to accept and fulfill increasing responsibilities than to the length of his/her experience. Evaluation of a candidate's personal development will include consideration of his/her recognition of his/her own training needs; his/her plans for self-development; and the progress he/she has made in his/her efforts toward self-development.

Veterans Preference: California law limits the granting of veterans preference credits to entrance examinations. When credit is granted it is as follows: 10 points for veterans, widows or widowers of veterans, and spouses of 100% disabled veterans; and 15 points for disabled veterans. Directions for applying for veterans preference are on the Veterans Preference Application form which is available from State Personnel Board office or written test proctors.

High School Equivalence: Equivalence to completion of the 12th grade may be demonstrated in any one of the following ways: 1) passing the General Educational Development (GED) Test; 2) completion of 12 semester units of college-level work; 3) certification from the State Department of Education, a local school board, or high school authorities that the candidate is considered to have education equivalent to graduation from high school; or 4) for clerical and accounting classes, substitution of business college work in place of high school on a year-for-year basis.

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